



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Worth County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Worth County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2017, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA
State Auditor

September 2018
Report No. 2018-085

ANNUAL FINANCIAL REPORT

WORTH COUNTY, MISSOURI

For the Years Ended
December 31, 2017 and 2016

WORTH COUNTY, MISSOURI

TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
List of Elected Officials	i
FINANCIAL SECTION	
Independent Auditor's Report	ii
BASIC FINANCIAL STATEMENTS:	
Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis	1
Comparative Schedules of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds	2
Notes to the Financial Statements	18
COMPLIANCE SECTION	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	26
Findings and Recommendations	28
Follow-Up on Prior Audit Findings for an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	30

INTRODUCTORY SECTION

WORTH COUNTY, MISSOURI
List of Elected Officials

County Commission

Presiding Commissioner – Ted Findley
Eastern Commissioner – Regan Nonneman
Western Commissioner – Tyler Paxson

Other Elected Officials

Assessor – Carolyn Hardy
Circuit Clerk – Jana Findley
Collector – Julie Tracy
County Clerk – Roberta Owens
Coroner – Sharon Supinger
Prosecuting Attorney – Brett Hurst
Public Administrator – Patsy Worthington
Recorder – Barbara Foland
Sheriff – Terry Sheddric
Treasurer – Linda Brown

FINANCIAL SECTION

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McBride, Lock & Associates, LLC

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Worth County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Worth County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Comparative Schedules of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2017 and 2016, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Worth County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Worth County, Missouri, as of December 31, 2017 and 2016, or the changes in financial position thereof for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Worth County, Missouri, as of December 31, 2017 and 2016, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated August 3, 2018, on our consideration of Worth County, Missouri’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County’s internal control over financial reporting and compliance.



McBride, Lock & Associates, LLC
Kansas City, Missouri
August 3, 2018

WORTH COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEARS ENDED DECEMBER 31, 2016 AND 2017

Fund	Cash and Investments January 1, 2016	Receipts 2016	Disbursements 2016	Cash and Investments December 31, 2016	Receipts 2017	Disbursements 2017	Cash and Investments December 31, 2017
General Revenue	\$ 173,558	\$ 619,249	\$ 515,695	\$ 277,112	\$ 631,022	\$ 540,565	\$ 367,569
Special Road & Bridge	140,735	662,249	631,310	171,674	617,355	737,819	51,210
Assessment	255	81,786	82,041	-	86,558	86,558	-
Special Gravel Tax	11,221	213,661	214,436	10,446	232,642	228,815	14,273
CIST 40% (R&B)	35,503	17,982	863	52,622	20,263	5,978	66,907
CIST 60% (Courthouse)	118,494	49,977	153,375	15,096	53,388	51,457	17,027
Administrative Handling Costs	4,005	1,580	1,515	4,070	725	198	4,597
Emergency Management Program	2,153	11,833	13,986	-	18,388	14,873	3,515
Local Emergency Planning Committee	2,807	-	826	1,981	-	692	1,289
Law Enforcement Sales Tax	4,522	80,854	78,093	7,283	89,443	84,996	11,730
Law Enforcement Training	409	403	800	12	1,364	300	1,076
Recorder's Technology	7,410	485	-	7,895	642	-	8,537
Prosecuting Attorney Training	359	101	-	460	116	506	70
Recorder Preservation	17,350	785	-	18,135	1,075	-	19,210
Senior Citizen Services	10,876	15,851	15,892	10,835	15,877	13,196	13,516
Domestic Violence	50	40	50	40	45	40	45
Sheriff Civil	739	2,097	2,426	410	2,463	2,214	659
Collector's Tax Maintenance	32,922	2,937	783	35,076	2,830	-	37,906
Local Use Tax	129,106	22,993	38,017	114,082	20,635	39,103	95,614
Hazardous Material Emergency Planning	2,299	-	-	2,299	850	850	2,299
County Sheriff's Revolving	11,168	3,255	201	14,222	496	3,385	11,333
Courtroom Restoration	14,564	15	-	14,579	26	-	14,605
HPRP Grant	565	-	-	565	-	565	-
Law Enforcement Restitution	613	36	-	649	-	-	649
Assessment Technology	73,166	12,474	24,488	61,152	12,626	23,800	49,978
Post (Sheriff)	-	1,000	1,000	-	500	-	500
Deputy Sheriff Salary Supplemental	40	9,266	9,306	-	20,699	17,074	3,625
911 Maintenance	-	691	691	-	920	920	-
Telecommunications	46	513	515	44	606	126	524
FEMA	44,804	153,181	79,886	118,099	13	-	118,112
Local Law Enforcement Block Grant	-	-	-	-	4,592	4,592	-
Total	<u>\$ 839,739</u>	<u>\$ 1,965,294</u>	<u>\$ 1,866,195</u>	<u>\$ 938,838</u>	<u>\$ 1,836,159</u>	<u>\$ 1,858,622</u>	<u>\$ 916,375</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

WORTH COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

GENERAL REVENUE FUND Year Ended December 31,				
	2016		2017	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
RECEIPTS				
Property taxes	\$ 376,827	\$ 385,973	\$ 438,131	\$ 386,524
Sales taxes	79,500	70,591	50,000	78,460
Intergovernmental	54,072	54,109	54,206	53,560
Charges for services	57,371	69,550	68,280	63,365
Interest	25	45	30	49
Other	4,142	11,693	5,635	11,195
Transfers in	40,572	27,288	23,260	37,869
Total Receipts	<u>\$ 612,509</u>	<u>\$ 619,249</u>	<u>\$ 639,542</u>	<u>\$ 631,022</u>
DISBURSEMENTS				
County Commission	\$ 64,227	\$ 64,207	\$ 67,286	\$ 67,379
County Clerk	52,420	49,995	53,428	54,568
Elections	32,636	24,770	10,059	75
Buildings and grounds	30,565	26,831	31,600	25,000
Employee fringe benefits	27,222	26,249	27,989	25,400
Treasurer	31,479	31,294	32,890	32,403
Collector	42,280	38,468	43,486	39,888
Recorder of Deeds	38,070	32,298	39,706	33,362
Court administration	3,253	2,253	3,358	2,944
Public Administrator	10,154	9,501	9,865	9,676
Sheriff	50,580	51,188	75,161	75,225
Jail	13,150	10,070	14,300	8,549
Prosecuting Attorney	59,218	60,754	64,226	63,550
Juvenile	9,475	2,403	4,000	2,785
Coroner	11,845	10,564	11,775	10,591
Other County government	101,869	47,515	161,814	49,291
Transfers out	37,133	27,335	39,392	39,879
Emergency fund	16,248	-	19,186	-
Total Disbursements	<u>\$ 631,824</u>	<u>\$ 515,695</u>	<u>\$ 709,521</u>	<u>\$ 540,565</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (19,315)</u>	<u>\$ 103,554</u>	<u>\$ (69,979)</u>	<u>\$ 90,457</u>
CASH AND INVESTMENTS, JANUARY 1	<u>173,558</u>	<u>173,558</u>	<u>277,112</u>	<u>277,112</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 154,243</u>	<u>\$ 277,112</u>	<u>\$ 207,133</u>	<u>\$ 367,569</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

WORTH COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD & BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 271,633	\$ 270,452	\$ 239,000	\$ 271,048	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	217,374	245,084	226,385	259,291	32,620	35,572	34,120	35,083
Charges for services	-	-	10,000	-	-	-	-	-
Interest	-	35	35	25	-	-	-	2
Other	58,280	143,172	70,400	86,991	410	650	-	425
Transfers in	-	3,506	5,600	-	25,838	45,564	50,582	51,048
Total Receipts	<u>\$ 547,287</u>	<u>\$ 662,249</u>	<u>\$ 551,420</u>	<u>\$ 617,355</u>	<u>\$ 58,868</u>	<u>\$ 81,786</u>	<u>\$ 84,702</u>	<u>\$ 86,558</u>
DISBURSEMENTS								
Salaries	\$ 143,424	\$ 145,033	\$ 150,004	\$ 150,308	\$ 50,123	\$ 50,123	\$ 51,627	\$ 51,627
Employee fringe benefits	18,022	18,117	18,137	17,861	4,634	4,510	4,900	5,185
Materials and supplies	-	1,950	2,000	1,588	2,315	748	4,505	2,565
Services and other	83,142	67,162	87,194	63,452	2,050	26,660	23,670	27,181
Capital outlay	113,614	175,391	192,727	153,513	-	-	-	-
Construction	210,975	152,030	180,000	244,313	-	-	-	-
Transfers out	109,468	71,627	91,549	106,784	-	-	-	-
Total Disbursements	<u>\$ 678,645</u>	<u>\$ 631,310</u>	<u>\$ 721,611</u>	<u>\$ 737,819</u>	<u>\$ 59,122</u>	<u>\$ 82,041</u>	<u>\$ 84,702</u>	<u>\$ 86,558</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (131,358)	\$ 30,939	\$ (170,191)	\$ (120,464)	\$ (254)	\$ (255)	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>140,735</u>	<u>140,735</u>	<u>171,674</u>	<u>171,674</u>	<u>255</u>	<u>255</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 9,377</u>	<u>\$ 171,674</u>	<u>\$ 1,483</u>	<u>\$ 51,210</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

WORTH COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL GRAVEL TAX FUND				CIST 40% (R&B) FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 158,000	\$ 162,193	\$ 162,000	\$ 161,484	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	18,045	17,978	15,000	20,252
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	8	5	4	7	3	4	4	11
Other	1	1	1	1	-	-	-	-
Transfers in	77,000	51,462	67,549	71,150	-	-	-	-
Total Receipts	<u>\$ 235,009</u>	<u>\$ 213,661</u>	<u>\$ 229,554</u>	<u>\$ 232,642</u>	<u>\$ 18,048</u>	<u>\$ 17,982</u>	<u>\$ 15,004</u>	<u>\$ 20,263</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	1,335	808	5,140	5,693
Capital outlay	-	-	-	-	-	-	-	-
Construction	230,550	214,436	240,000	228,815	30,000	-	10,000	-
Transfers out	-	-	-	-	1,567	55	2,000	285
Total Disbursements	<u>\$ 230,550</u>	<u>\$ 214,436</u>	<u>\$ 240,000</u>	<u>\$ 228,815</u>	<u>\$ 32,902</u>	<u>\$ 863</u>	<u>\$ 17,140</u>	<u>\$ 5,978</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 4,459	\$ (775)	\$ (10,446)	\$ 3,827	\$ (14,854)	\$ 17,119	\$ (2,136)	\$ 14,285
CASH AND INVESTMENTS, JANUARY 1	<u>11,221</u>	<u>11,221</u>	<u>10,446</u>	<u>10,446</u>	<u>35,503</u>	<u>35,503</u>	<u>52,622</u>	<u>52,622</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 15,680</u>	<u>\$ 10,446</u>	<u>\$ -</u>	<u>\$ 14,273</u>	<u>\$ 20,649</u>	<u>\$ 52,622</u>	<u>\$ 50,486</u>	<u>\$ 66,907</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

WORTH COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	CIST 60% (COURTHOUSE) FUND				ADMINISTRATIVE HANDLING COSTS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	27,075	26,966	20,000	30,379	-	-	-	-
Intergovernmental	-	-	-	-	875	1,580	1,200	725
Charges for services	-	-	-	-	-	-	-	-
Interest	11	11	12	9	25	-	-	-
Other	65	-	-	-	-	-	-	-
Transfers in	-	23,000	30,799	23,000	-	-	-	-
Total Receipts	<u>\$ 27,151</u>	<u>\$ 49,977</u>	<u>\$ 50,811</u>	<u>\$ 53,388</u>	<u>\$ 900</u>	<u>\$ 1,580</u>	<u>\$ 1,200</u>	<u>\$ 725</u>
DISBURSEMENTS								
Salaries	\$ 7,500	\$ 4,646	\$ 5,356	\$ 3,440	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	644	425	817	-	-	-	-
Materials and supplies	5,500	605	700	-	150	227	300	-
Services and other	8,360	2,900	3,000	4,359	700	1,288	1,650	198
Capital outlay	109,380	137,512	55,426	40,391	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	6,537	7,068	1,000	2,450	-	-	-	-
Total Disbursements	<u>\$ 137,277</u>	<u>\$ 153,375</u>	<u>\$ 65,907</u>	<u>\$ 51,457</u>	<u>\$ 850</u>	<u>\$ 1,515</u>	<u>\$ 1,950</u>	<u>\$ 198</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (110,126)	\$ (103,398)	\$ (15,096)	\$ 1,931	\$ 50	\$ 65	\$ (750)	\$ 527
CASH AND INVESTMENTS, JANUARY 1	<u>118,494</u>	<u>118,494</u>	<u>15,096</u>	<u>15,096</u>	<u>4,005</u>	<u>4,005</u>	<u>4,070</u>	<u>4,070</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 8,368</u>	<u>\$ 15,096</u>	<u>\$ -</u>	<u>\$ 17,027</u>	<u>\$ 4,055</u>	<u>\$ 4,070</u>	<u>\$ 3,320</u>	<u>\$ 4,597</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

WORTH COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	EMERGENCY MANAGEMENT PROGRAM FUND				LOCAL EMERGENCY PLANNING COMMITTEE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	8,262	6,025	3,000	6,631	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	5,600	-	-	-	-	-	-	-
Transfers in	11,000	5,808	11,937	11,757	-	-	-	-
Total Receipts	<u>\$ 24,862</u>	<u>\$ 11,833</u>	<u>\$ 14,937</u>	<u>\$ 18,388</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ 15,672	\$ 11,418	\$ 11,845	\$ 11,845	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	1,304	911	942	942	-	-	-	-
Materials and supplies	175	287	250	132	-	258	-	21
Services and other	2,225	1,370	1,900	1,954	543	568	543	671
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 19,376</u>	<u>\$ 13,986</u>	<u>\$ 14,937</u>	<u>\$ 14,873</u>	<u>\$ 543</u>	<u>\$ 826</u>	<u>\$ 543</u>	<u>\$ 692</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 5,486	\$ (2,153)	\$ -	\$ 3,515	\$ (543)	\$ (826)	\$ (543)	\$ (692)
CASH AND INVESTMENTS, JANUARY 1	<u>2,153</u>	<u>2,153</u>	<u>-</u>	<u>-</u>	<u>2,807</u>	<u>2,807</u>	<u>1,981</u>	<u>1,981</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 7,639</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,515</u>	<u>\$ 2,264</u>	<u>\$ 1,981</u>	<u>\$ 1,438</u>	<u>\$ 1,289</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

WORTH COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LAW ENFORCEMENT SALES TAX FUND				LAW ENFORCEMENT TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	79,500	70,593	60,000	78,442	-	-	-	-
Intergovernmental	-	-	-	2,148	-	-	-	-
Charges for services	-	-	-	-	200	400	400	364
Interest	-	1	-	21	-	-	-	-
Other	2,752	4,587	5,253	2,832	-	-	-	-
Transfers in	5,200	5,673	6,000	6,000	-	3	-	1,000
Total Receipts	<u>\$ 87,452</u>	<u>\$ 80,854</u>	<u>\$ 71,253</u>	<u>\$ 89,443</u>	<u>\$ 200</u>	<u>\$ 403</u>	<u>\$ 400</u>	<u>\$ 1,364</u>
DISBURSEMENTS								
Salaries	\$ 68,256	\$ 59,113	\$ 62,664	\$ 61,040	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	7,397	4,491	6,472	6,827	-	-	-	-
Materials and supplies	4,425	550	398	809	-	-	-	-
Services and other	5,100	7,575	1,600	10,971	500	800	350	300
Capital outlay	3,900	6,364	5,150	5,349	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 89,078</u>	<u>\$ 78,093</u>	<u>\$ 76,284</u>	<u>\$ 84,996</u>	<u>\$ 500</u>	<u>\$ 800</u>	<u>\$ 350</u>	<u>\$ 300</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (1,626)	\$ 2,761	\$ (5,031)	\$ 4,447	\$ (300)	\$ (397)	\$ 50	\$ 1,064
CASH AND INVESTMENTS, JANUARY 1	<u>4,522</u>	<u>4,522</u>	<u>7,283</u>	<u>7,283</u>	<u>409</u>	<u>409</u>	<u>12</u>	<u>12</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,896</u>	<u>\$ 7,283</u>	<u>\$ 2,252</u>	<u>\$ 11,730</u>	<u>\$ 109</u>	<u>\$ 12</u>	<u>\$ 62</u>	<u>\$ 1,076</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

WORTH COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	RECORDER'S TECHNOLOGY FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	355	484	475	641	42	101	75	92
Interest	1	1	1	1	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	24
Total Receipts	<u>\$ 356</u>	<u>\$ 485</u>	<u>\$ 476</u>	<u>\$ 642</u>	<u>\$ 42</u>	<u>\$ 101</u>	<u>\$ 75</u>	<u>\$ 116</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	-	-	-	506
Capital outlay	1,500	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 506</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (1,144)	\$ 485	\$ 476	\$ 642	\$ 42	\$ 101	\$ 75	\$ (390)
CASH AND INVESTMENTS, JANUARY 1	<u>7,410</u>	<u>7,410</u>	<u>7,895</u>	<u>7,895</u>	<u>359</u>	<u>359</u>	<u>460</u>	<u>460</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 6,266</u>	<u>\$ 7,895</u>	<u>\$ 8,371</u>	<u>\$ 8,537</u>	<u>\$ 401</u>	<u>\$ 460</u>	<u>\$ 535</u>	<u>\$ 70</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

WORTH COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	RECORDER PRESERVATION FUND				SENIOR CITIZEN SERVICES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 15,290	\$ 15,849	\$ 15,900	\$ 15,875
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	2	-	-	-
Charges for services	575	770	750	1,022	-	-	-	-
Interest	20	15	15	53	2	2	2	2
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 595</u>	<u>\$ 785</u>	<u>\$ 765</u>	<u>\$ 1,075</u>	<u>\$ 15,294</u>	<u>\$ 15,851</u>	<u>\$ 15,902</u>	<u>\$ 15,877</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	500	-	-	-	14,500	15,892	16,155	13,196
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,500</u>	<u>\$ 15,892</u>	<u>\$ 16,155</u>	<u>\$ 13,196</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 95	\$ 785	\$ 765	\$ 1,075	\$ 794	\$ (41)	\$ (253)	\$ 2,681
CASH AND INVESTMENTS, JANUARY 1	<u>17,350</u>	<u>17,350</u>	<u>\$ 18,135</u>	<u>\$ 18,135</u>	<u>10,876</u>	<u>10,876</u>	<u>10,835</u>	<u>10,835</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 17,445</u>	<u>\$ 18,135</u>	<u>\$ 18,900</u>	<u>\$ 19,210</u>	<u>\$ 11,670</u>	<u>\$ 10,835</u>	<u>\$ 10,582</u>	<u>\$ 13,516</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

WORTH COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	DOMESTIC VIOLENCE FUND				SHERIFF CIVIL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	50	40	50	45	1,240	1,660	1,350	1,200
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	437	240	1,263
Total Receipts	\$ 50	\$ 40	\$ 50	\$ 45	\$ 1,240	\$ 2,097	\$ 1,590	\$ 2,463
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	575	1,894	2,000	2,214
Services and other	100	50	50	40	230	256	-	-
Capital outlay	-	-	-	-	550	276	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 100	\$ 50	\$ 50	\$ 40	\$ 1,355	\$ 2,426	\$ 2,000	\$ 2,214
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (50)	\$ (10)	\$ -	\$ 5	\$ (115)	\$ (329)	\$ (410)	\$ 249
CASH AND INVESTMENTS, JANUARY 1	50	50	40	40	739	739	410	410
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ 40	\$ 40	\$ 45	\$ 624	\$ 410	\$ -	\$ 659

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WORTH COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	COLLECTOR'S TAX MAINTENANCE FUND				LOCAL USE TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	16,600	16,217	16,000	18,698
Intergovernmental	-	-	-	-	13,960	6,760	8,495	1,906
Charges for services	1,500	2,906	2,700	2,814	-	-	-	-
Interest	45	31	25	16	15	16	10	31
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 1,545	\$ 2,937	\$ 2,725	\$ 2,830	\$ 30,575	\$ 22,993	\$ 24,505	\$ 20,635
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	500	238	500	-	50	966	-	1,510
Services and other	-	-	-	-	28,150	-	-	-
Capital outlay	-	545	-	-	-	-	200	277
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	16,830	37,051	49,235	37,316
Total Disbursements	\$ 500	\$ 783	\$ 500	\$ -	\$ 45,030	\$ 38,017	\$ 49,435	\$ 39,103
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 1,045	\$ 2,154	\$ 2,225	\$ 2,830	\$ (14,455)	\$ (15,024)	\$ (24,930)	\$ (18,468)
CASH AND INVESTMENTS, JANUARY 1	32,922	32,922	35,076	35,076	129,106	129,106	114,082	114,082
CASH AND INVESTMENTS, DECEMBER 31	\$ 33,967	\$ 35,076	\$ 37,301	\$ 37,906	\$ 114,651	\$ 114,082	\$ 89,152	\$ 95,614

The accompanying Notes to the Financial Statements are an integral part of these statements.

WORTH COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	HAZARDOUS MATERIAL EMERGENCY PLANNING FUND				COUNTY SHERIFF'S REVOLVING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,780	3,253	1,500	494
Interest	-	-	-	-	1	2	2	2
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	850	-	-	-	-
Total Receipts	\$ -	\$ -	\$ -	\$ 850	\$ 1,781	\$ 3,255	\$ 1,502	\$ 496
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	9,500	201	14,020	3,385
Services and other	-	-	-	850	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ 850	\$ 9,500	\$ 201	\$ 14,020	\$ 3,385
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (7,719)	\$ 3,054	\$ (12,518)	\$ (2,889)
CASH AND INVESTMENTS, JANUARY 1	2,299	2,299	2,299	2,299	11,168	11,168	14,222	14,222
CASH AND INVESTMENTS, DECEMBER 31	\$ 2,299	\$ 2,299	\$ 2,299	\$ 2,299	\$ 3,449	\$ 14,222	\$ 1,704	\$ 11,333

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WORTH COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	COURTROOM RESTORATION FUND				HPRP GRANT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	15	15	15	26	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 15</u>	<u>\$ 15</u>	<u>\$ 15</u>	<u>\$ 26</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	565	-	-	565
Services and other	14,500	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 14,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 565</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 565</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (14,485)	\$ 15	\$ 15	\$ 26	\$ (565)	\$ -	\$ -	\$ (565)
CASH AND INVESTMENTS, JANUARY 1	<u>14,564</u>	<u>14,564</u>	<u>14,579</u>	<u>14,579</u>	<u>565</u>	<u>565</u>	<u>565</u>	<u>565</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 79</u>	<u>\$ 14,579</u>	<u>\$ 14,594</u>	<u>\$ 14,605</u>	<u>\$ -</u>	<u>\$ 565</u>	<u>\$ 565</u>	<u>\$ -</u>

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WORTH COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LAW ENFORCEMENT RESTITUTION FUND				ASSESSMENT TECHNOLOGY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	10,500	12,435	10,000	12,483
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	36	30	-	58	39	35	143
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 36</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ 10,558</u>	<u>\$ 12,474</u>	<u>\$ 10,035</u>	<u>\$ 12,626</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	-	-	-	-
Capital outlay	600	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	26,100	24,488	23,800	23,800
Total Disbursements	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,100</u>	<u>\$ 24,488</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (600)	\$ 36	\$ 30	\$ -	\$ (15,542)	\$ (12,014)	\$ (13,765)	\$ (11,174)
CASH AND INVESTMENTS, JANUARY 1	<u>613</u>	<u>613</u>	<u>649</u>	<u>649</u>	<u>73,166</u>	<u>73,166</u>	<u>61,152</u>	<u>61,152</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 13</u>	<u>\$ 649</u>	<u>\$ 679</u>	<u>\$ 649</u>	<u>\$ 57,624</u>	<u>\$ 61,152</u>	<u>\$ 47,387</u>	<u>\$ 49,978</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

WORTH COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	POST (SHERIFF) FUND				DEPUTY SHERIFF SALARY SUPPLEMENTAL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	500	1,000	500	500	580	1,579	500	15,106
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	350	-	100	-	10,380	7,687	17,641	5,593
Total Receipts	<u>\$ 850</u>	<u>\$ 1,000</u>	<u>\$ 600</u>	<u>\$ 500</u>	<u>\$ 10,960</u>	<u>\$ 9,266</u>	<u>\$ 18,141</u>	<u>\$ 20,699</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 9,614	\$ 7,932	\$ 16,249	\$ 15,347
Employee fringe benefits	-	-	-	-	766	824	1,292	1,217
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	850	1,000	600	-	580	550	600	510
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 850</u>	<u>\$ 1,000</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 10,960</u>	<u>\$ 9,306</u>	<u>\$ 18,141</u>	<u>\$ 17,074</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ (40)	\$ -	\$ 3,625
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	40	40	-	-
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 40</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,625</u>

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WORTH COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	911 MAINTENANCE FUND				TELECOMMUNICATIONS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	675	502	500	606
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	1,200	691	795	920	-	11	334	-
Total Receipts	<u>\$ 1,200</u>	<u>\$ 691</u>	<u>\$ 795</u>	<u>\$ 920</u>	<u>\$ 675</u>	<u>\$ 513</u>	<u>\$ 834</u>	<u>\$ 606</u>
DISBURSEMENTS								
Salaries	\$ -	\$ 224	\$ 400	\$ 367	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	85	95	144	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,200	382	300	409	675	515	878	126
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,200</u>	<u>\$ 691</u>	<u>\$ 795</u>	<u>\$ 920</u>	<u>\$ 675</u>	<u>\$ 515</u>	<u>\$ 878</u>	<u>\$ 126</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2)	\$ (44)	\$ 480
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	46	46	44	44
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46</u>	<u>\$ 44</u>	<u>\$ -</u>	<u>\$ 524</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

WORTH COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	FEMA FUND				LOCAL LAW ENFORCEMENT BLOCK GRANT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	153,181	-	-	-	-	4,552	4,552
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	13	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	40
Total Receipts	<u>\$ -</u>	<u>\$ 153,181</u>	<u>\$ -</u>	<u>\$ 13</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,552</u>	<u>\$ 4,592</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	4,552	4,592
Services and other	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	44,804	76,380	-	-	-	-	-	-
Transfers out	-	3,506	-	-	-	-	-	-
Total Disbursements	<u>\$ 44,804</u>	<u>\$ 79,886</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,552</u>	<u>\$ 4,592</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (44,804)	\$ 73,295	\$ -	\$ 13	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>44,804</u>	<u>44,804</u>	<u>118,099</u>	<u>118,099</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 118,099</u>	<u>\$ 118,099</u>	<u>\$ 118,112</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

WORTH COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017 and 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Worth County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are ten elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, Recorder, Prosecuting Attorney, Public Administrator, Sheriff, and Treasurer.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County’s operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Worth County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity.

Certain elected County officials, particularly the Collector and Treasurer, collect and hold monies in a trustee capacity as an agent of individuals, taxing units, or other governments. These assets, which are held by these officeholders for the sole benefit of external parties, are not reported on the accompanying financial statements.

B. Basis of Presentation

Governmental Funds - Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County’s funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before the second Monday in January, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law.
10. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:

	2017	2016
Special Road & Bridge	✓	N/A
Assessment	✓	✓
CIST 60% (Courthouse)	N/A	✓
Administrative Handling Costs	N/A	✓
Local Emergency Planning Committee	✓	✓
Law Enforcement Sales Tax	✓	N/A
Law Enforcement Training	N/A	✓
Prosecuting Attorney Training	✓	N/A
Senior Citizen Services	N/A	✓
Sheriff Civil	✓	✓
Collector's Tax Maintenance	N/A	✓
Hazardous Material Emergency Planning	✓	N/A
HPRP Grant	✓	N/A
Post (Sheriff)	N/A	✓
911 Maintenance	✓	N/A
FEMA	N/A	✓
Local Law Enforcement Block Grant	✓	N/A

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and tax bills are mailed to taxpayers in October and November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2017 and 2016, for purposes of taxation were:

	2017	2016
Real Estate	\$ 17,529,410	\$ 17,224,880
Personal Property	10,161,220	10,448,200
Railroad and Utilities	4,124,141	4,353,100
Total	<u>\$ 31,814,771</u>	<u>\$ 32,026,180</u>

For calendar years 2017 and 2016, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2017	2016
General Revenue	\$ 1.2000	\$ 1.1941
Special Road & Bridge	0.8540	0.8452
Senior Citizen Services	0.0500	0.0495

In addition, the County assesses a Special Gravel Tax in the amount of \$1 per agricultural acre. The assessed valuation of agricultural land in the County was \$162,745 and \$162,752 for the years December 31, 2017 and 2016, respectively.

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and cash investment balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Investments" caption. Cash includes deposits and short-term investments with maturities that are less than ninety days. Investments consist of certificates of deposit with original maturities that are greater than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2017 and 2016, the carrying amounts of the County's deposits were \$916,375 and \$938,838, respectively, and the bank balances were \$941,630 and \$1,008,355, respectively. Of the bank balances, \$250,000 was covered by federal depository insurance at both December 31, 2017 and December 31, 2016. The remainder of the balances at December 31, 2017 and December 31, 2016 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

At December 31, 2017 and 2016, the County Collector held, in addition to the cash and investments listed above, cash representing collections of property taxes on behalf of various taxing districts in the County. Tax collections on deposit amounted to \$1,366,688 and \$1,453,221 at December 31, 2017 and 2016, respectively. The County Collector's deposits were covered by federal depository

insurance of \$250,000 as of December 31, 2017 and 2016. The remainder of the balances at December 31, 2017 and December 31, 2016 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, www.mocerf.org.

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. During 2017 and 2016, the County collected and remitted to CERF employee withholdings and fees collected of \$35,135 and \$32,536, respectively, for the years then ended.

B. Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$3,366 and \$2,618, respectively, for the years ended December 31, 2017 and 2016.

4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides full-time employees with an unlimited amount of sick time, to accrue at one day per complete calendar month of employment. Upon termination, an employee is not compensated for any unused accrued sick time. Vacation time is accrued for full and part time employees depending on length of employment. Vacation time accrues as follows: less than three years of service – one week per year; three through seven years of service – two weeks per year; eight or more years of service – three weeks per year. Employees may not carry over unused vacation days from one year to the next. Upon termination, no more than ten days of unused vacation shall be paid to employee.

B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

7. LONG-TERM DEBT

On November 16, 2012, the County entered into a five year equipment lease purchase agreement with Kansas State Bank in the amount of \$180,888 for the lease purchase of a 2012 Case motor grader. The lease is to be paid in five annual installments of \$39,614, which includes interest of 3.103%. The final payment was made during 2017.

On February 1, 2016, the County entered into a ten year promissory note with the Missouri Department of Natural Resources State Historic Preservation Office in the amount of \$214,158 for the purpose of replacing the courthouse roof. The note is to be paid in annual payments of \$23,000, which includes interest of 1.25%. The County made two payments during 2016, accelerating the final payment date to February 1, 2024.

On August 10, 2016, the County entered into a ten year equipment lease purchase agreement with Caterpillar Financial Services in the amount of \$284,669 for the lease purchase of a Caterpillar 12M3 AWD grader. The lease is to be paid in nine annual payments of \$36,681, which includes interest of 3.9%, with the final payment scheduled on March 25, 2025.

On March 20, 2017, the County entered into a five year equipment lease purchase agreement with Caterpillar Financial Services in the amount of \$87,691 for the lease purchase of a Caterpillar D5K2 tractor. The lease is to be paid in five annual payments of \$19,642, which includes interest of 3.9%, with the final payment scheduled on March 20, 2022.

The following schedule shows changes in long-term debt outstanding during the year ended December 31, 2016:

Description	Balance 12/31/2015	Additions	Payments	Balance 12/31/2016	Interest Paid
2012 Case Motor Grader	\$ 75,687	\$ -	\$ (37,265)	\$ 38,422	\$2,349
DNR Courthouse Roof	-	214,158	(43,611)	170,547	2,389
Caterpillar AWD Grader	-	284,669	(36,681)	247,988	-

The following schedule shows changes in long-term debt outstanding during the year ended December 31, 2017:

Description	Balance 12/31/2016	Additions	Payments	Balance 12/31/2017	Interest Paid
2012 Case Motor Grader	\$ 38,422	\$ -	\$(38,422)	\$ -	\$1,192
DNR Courthouse Roof	170,547	-	(20,868)	149,679	2,132
Caterpillar AWD Grader	247,988	-	(27,010)	220,978	9,671
Caterpillar Tractor	-	87,691	-	87,691	-

The following schedule represents future payments under long-term debt obligations:

Year	Principal	Interest	Total
2018	\$ 65,414	\$13,909	\$ 79,323
2019	67,406	11,917	79,323
2020	69,467	9,856	79,323
2021	71,603	7,720	79,323
2022	73,814	5,509	79,323
2023-2025	110,644	4,832	115,476
Totals	<u>\$458,348</u>	<u>\$53,743</u>	<u>\$512,091</u>

8. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2017 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 3, 2018, the date the financial statements were available to be issued. Based on this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

COMPLIANCE SECTION

McBride, Lock & Associates, LLC

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the County Commission and
Officeholders of Worth County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Worth County, Missouri as of and for the years ended December 31, 2017 and 2016, and the related notes to the financial statements, which collectively comprise Worth County, Missouri's basic financial statements and have issued our report thereon dated August 3, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Worth County, Missouri's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Worth County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Worth County, Missouri's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control described in the accompanying schedule of findings and recommendations as 2017-001 and 2017-002 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Worth County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and is described in the accompanying schedule of findings and recommendations as 2017-003.

Worth County, Missouri's Responses to Findings

Worth County, Missouri's responses to the findings identified in our audit are described in the accompanying schedule of findings and recommendations. Worth County, Missouri's responses were not subjected to the auditing procedures applied to the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



McBride, Lock & Associates, LLC
Kansas City, Missouri
August 3, 2018

FINDINGS AND RECOMMENDATIONS

WORTH COUNTY, MISSOURI
FINDINGS AND RECOMMENDATIONS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

2017-001: Pay Rate Authorizations

Criteria: A proper system of internal controls requires adequate documentation of approval for employee pay rates and pay increases.

Condition: The County does not maintain documentation to support the approval of pay rates for hourly employees. Salaries for elected officials and their deputies are approved through the annual budget documents, however, the hourly rates for non-salaried employees are not formally approved by the County Commission. Additionally, the County does not maintain documentation to support the approval of cost of living pay increases. Cost of living increases are not noted in the Commission minutes or documented in personnel files. Currently the County Clerk maintains an informal list of salaries and wage levels at her desk to use as a reference during payroll processing.

Cause: The County has not implemented procedures to ensure pay rate and pay increase approvals are properly documented.

Effect: Without adequate documentation of approved pay rates and pay increases, payroll expenditures cannot be properly supported.

Recommendation: We recommend the County maintain documentation to support the approval of pay rates and pay increases for all employees within the County.

County's Response: The County Clerk's office will provide a list to the County Commissioners which includes current and previous pay rates for each employee for approval each pay period.

Auditor's Response: The response is appropriate to correct the concern.

2017-002: Disbursement Controls

Criteria: A proper system of internal controls requires adequate review of all County expenditures prior to approval and payment and procedures for properly cancelling invoices after payment.

Condition: Review of the disbursement process noted payment vouchers and checks are reviewed and signed by the Commissioners, Treasurer and County Clerk, however, supporting documents such as invoices and receipts for reimbursement are not reviewed by elected officials before payments are approved and checks are signed. Additionally, invoices are not properly cancelled to prevent duplicate payment.

Review of credit card purchases noted several instances in which original receipts are not attached to the correct monthly credit card statement resulting in a payment amount different from the statement balance and one instance in which the original receipt for an online purchase was not received prior to making the payment. Additionally, credit card statements and supporting receipts are not properly cancelled to prevent duplicate payment. In one instance a training travel expense for \$398 was paid twice due to lack of proper cancellation on the invoice.

Cause: The County has not implemented proper procedures to ensure expenditures are adequately reviewed prior to approval of the payment and invoices and statements are properly cancelled.

Effect: Without an adequate review process there is an increased risk of payment for unauthorized expenditures. Additionally, there is an increased risk of duplicate payment when invoices are not properly cancelled.

Recommendation: We recommend the County implement procedures to ensure expenditures, including credit card expenditures, are adequately reviewed prior to approval and payment. Additionally, we recommend credit card statement activity is reconciled to original receipts to ensure proper amount is paid on each monthly credit card statement. Furthermore, we recommend invoices should be marked as "Paid" to prevent duplicate payment of expenditures.

County's Response: The County will implement a process to ensure that, along with vouchers and checks, invoices and supporting documentation are provided to the Commissioners as part of the approval process. Additionally, the County Clerk's office will ensure original receipts are provided and maintained with the correct monthly credit card statement. Furthermore, invoices and statements will be stamped paid by the County Commissioners during the approval process.

Auditor's Response: The response is appropriate to correct the concern.

ITEMS OF NONCOMPLIANCE

2017-003: Budgetary Controls

Criteria: RSMo 50.740 prohibits expenditures in excess of the approved budgets.

Condition: Actual expenditures exceeded budgeted expenditures for ten funds in both 2016 and 2017. The detailed list of funds can be found in Note 1.D.10 to the financial statements.

Cause: The County failed to adequately review and amend budgeted expenditures for each fund to ensure actual expenditures do not exceed the budget. Additionally, the County approved expenditures in excess of budgeted amounts.

Recommendation: We recommend the County strictly adhere to the authorized spending limits as documented in the adopted County budget or follow the appropriate procedures to amend the budget.

County's Response: The County will work to improve the budget process and will not approve expenditures in excess of budgeted amounts.

Auditor's Response: The response is appropriate to correct the concern.

WORTH COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

In accordance with Government Auditing Standards, this section reports the auditors' follow-up on action taken by Worth County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2013 and 2012.

1. The County does not maintain documentation to support the approval of pay rates for hourly employees. Salaries for elected officials and their deputies are approved through the annual budget documents, however, the hourly rates for non-salaried employees are not formally approved by the County Commission and/or the employee's supervisor.

Status: Not resolved. See Finding 2017-001.

2. The County Road & Bridge department is not adequately monitoring fuel usage by employees using fuel from the County's bulk fuel tanks.

Status: Resolved.

3. Actual expenditures exceeded budgeted amounts for seven funds in 2012 and two funds in 2013.

Status: Not resolved. See Finding 2017-003.

4. The financial statements of the County as presented in the annual budget document present transfers between funds, however, the transfers reported in both 2012 and 2013 did not balance, in that transfers to other funds were not in agreement with transfers from other funds.

Status: Resolved.

5. The County had adopted an investment policy on October 31, 2000, however, the policy was not sufficient to meet the requirements of state statutes.

Status: Resolved.